MEMORANDUM.

INSTRUCTIONS FOR THE GUIDANCE OF "LICENSING OFFICERS."

No. P. 4115—*Legis.* 46-34, *dated 26th December* 1935.

1. On and from 1st January 1936, taxes on motor vehicles are levied under the provisions of the Road Traffic and Taxes Regulation and of the rules and orders issued thereunder. This explanatory memorandum showing the nature of taxes leviable on different classes of vehicles and the procedure for the collection of the same is issued for the guidance of the "Licensing Officers" *i.e.*, officers empowered to collect taxes. The officers should, however, study the Regulation very carefully and acquaint themselves with its provisions, especially definitions of the different classes of vehicles, the details of taxes leviable on them and conditions to which this levy is subject. They should also acquaint themselves with the notifications and orders issued under the Regulation The pamphlet "Mysore Motor Vehicles Tax Rules" sent herewith contains, in a consolidated form, all these rules and should be studied very carefully.

2. The following statement shows, in a tabulated form, the taxes leviable on each class of motor vehicles :—

Class of Vehicles	Nature of Taxes	Schedule of Taxation	Basis of Taxation
1. Motor cycles	Vehicle Tax ...	II A. ...	Per vehicle
2. Motor cars	Do ...	Do ...	Unladen weight
3. Private motor lorries —			
(a) used solely for purposes of agriculture.	Do ...	Do ...	Per vehicle
(b) Lorries other than (a) above.	Road Tax ...	II B. ...	Unladen weight
VEHICLES LET OR PLIED FOR HIRE.			
4. Motor cabs	Service Tax ...	II C ...	Seating capacity
5. Motor buses	(i) Service tax and	II C ...	Do
	(ii) Mileage Cess.	II D ...	On miles likely to be traversed
6. Motor lorries	Road Tax ...	II B ...	Unladen weight

How to ascertain the Taxes due.

I. PRIVATE VEHICLES.

3. (i) The tax on private motor bicycles and on motor cars constructed or adapted to carry 8 persons or more is a lumpsum rate per vehicle. There is therefore no difficulty in collecting the charges due.

(ii) In regard to private motor cars and motor lorries, the taxes on which are to be assessed on the unladen weight, the licensing officers are supplied with a list showing the unladen weights of the different makes of these classes of motor vehicles arranged in alphabetical order. From the declaration of the person tendering the tax and the Registration Certificate (*vide* Rules 7 and 8 of the Mysore Motor Vehicles Tax Rules), the licensing officer will be able to ascertain the particular make and class of the vehicle; in cases of doubt, a personal inspection will give the information; a reference to the list of unladen weights will give the unladen weight of the vehicle. A reference to the schedule of taxes (Appendix IV to Mysore Motor Vehicles Tax Rules) will give the tax that is to be collected on that class of vehicle. For instructions as to how to act if the details of the unladen weight are not to be found in the list, please see Rule 9 (v) of the Tax Rules.

(iii) Motor lorries used solely for purposes of agriculture are liable to a "Vehicle Tax" and not to the "Road Tax" to which other lorries are subject. Great care is to be exercised in classing any motor lorry as that used solely for agricultural purposes. A motor lorry is said to be used solely for agricultural purposes when it is engaged solely and exclusively in agricultural operations such as carriage of manure, implements, etc., to and from the fields. A motor lorry used for transporting agricultural produce along any public road shall not be deemed to be used solely for purposes of agriculture. The duty of deciding whether a lorry is used solely for agricultural purposes devolves on the District Magistrates. It is only on an authority from these officers that a lorry must be treated as used solely for agricultural purposes and taxed accordingly.

II. PUBLIC SERVICE VEHICLES.

4. The service tax due in respect of motor cabs and buses, and the Road Tax due in respect of motor lorries should be collected in accordance with the details given in the "Authority" of the District Magistrate [*vide* Rule 10]. The duty of treasury officers in this respect is to collect taxes as given in this authority.

5. The officers in charge of treasuries are Licensing Officers for the collection of—

(*a*) Vehicle Tax,
(*b*) Road Tax on private motor lorries and motor lorries let for hire,
(*c*) Service Tax on motor cabs, buses, etc.

Mileage cess will, as at present, continue to be dealt with by the District Magistrates.

Grant of Licenses.

6. Two separate forms of licenses are supplied.

(i) One of these, green in colour, bearing serially progressive numbers from 00001 onwards and *expiring on* 30*th June* 1936 is for "Vehicle Tax."

(ii) The other, blue in colour, bearing serial number C. 1 onwards and expiring on 31st March is for Road Taxes on lorries and Service Tax on motor cabs and buses.

(iii) The forms of licenses and the items printed on them are the same in both classes of licenses.

Licensing officers should be careful and issue the proper license in each case.

(iv) No separate license need be issued for mileage cess. This will continue to be received by the District Magistrates under the same rules and procedure as at present.

For details of the custody of license books, preparation of licenses, grant of licenses to parties, etc., please see Rules 3 to 13 of the Mysore Motor Vehicles Tax Rules.

Exemption from Tolls.

7. The licensing officers should acquaint themselves thoroughly with the exemption from tolls granted to different classes of vehicles, and enter the item "No tolls at....." in the license correctly. The following shows, in a tabulated form, the exemptions from tolls :—

Class of vehicles	Exempt from	Subject to
1	2	3
(i) Private motor cycles, cars, etc.	All municipal tolls	Government tolls except when they compound for all tolls.
(ii) Motor lorries used solely for purposes of agriculture.	Do	Government tolls at all toll-gates.
(iii) Motor lorries other than (ii) above.	(i) The toll of the Municipality as per proviso I-C to Sch. II-B of the Regulation. (ii) Government tolls in the area noted in the permit.	Municipal tolls, other than (i) of column 2 for this item. Government tolls beyond the area specified in the permit.
(iv) Motor cabs ...	The tolls of the Municipality as per proviso 3 to Sch. II-C to the Regulation.	Municipal tolls other than (i) under heading Exempt of column 2 for this item. Government tolls except when they compound for all tolls under Section 20.
v) Motor buses ...	(i) Do ... (ii) All tolls in the area for which they have the permit.	All tolls outside the area permitted.

NOTE.—The exemption from Government tolls above specified does not apply to toll-gates specified in Section 20 and Schedule V of the Regulation.

Particulars of toll-gates at which the vehicle is exempted should be specially mentioned under the column "No tolls" (*vide* instructions in Appendix II to Tax Rules). Private motor cycles, motor cabs and motor cars may compound for all State Fund and District Fund tolls by the payment of a quarterly composition fee on the basis of the unladen weight of the vehicle. This composition fee is to be collected by the Licensing Officers and tokens issued. These tokens (*vide* Appendix III to the Motor Vehicle Tax Rules) are on white paper with the quarter printed in red ink.

For detailed rules, attention is invited to (Rules 6 to 14 and 23 to 26), Part II of the Mysore Motor Vehicles Tax Rules.